

FIG. 1

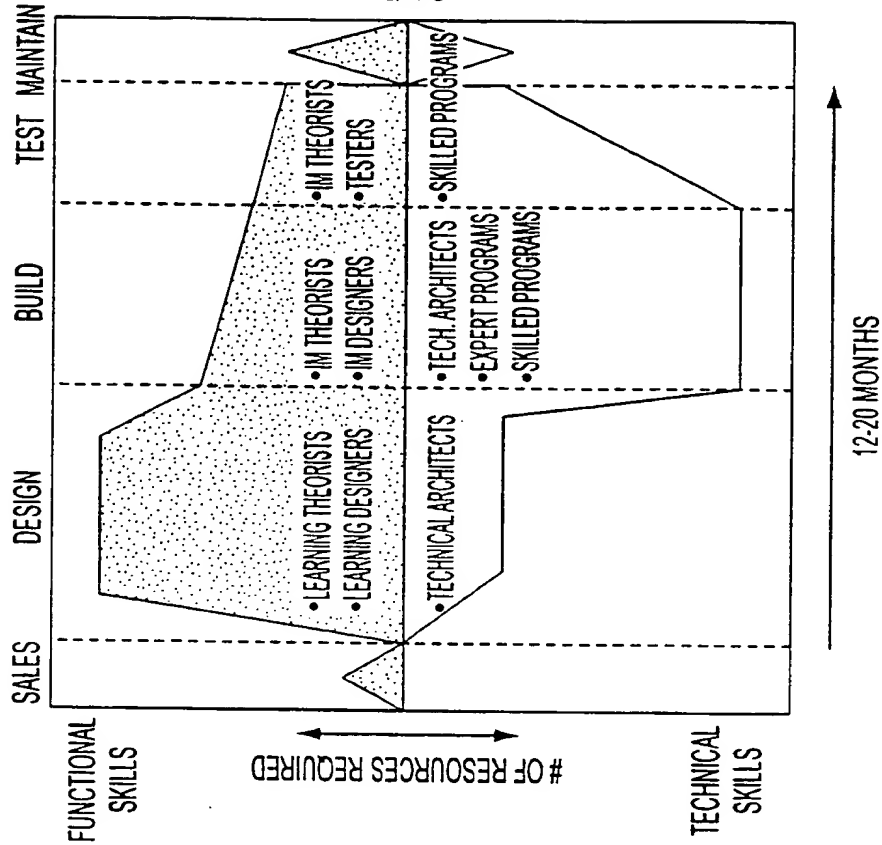


FIG. 3

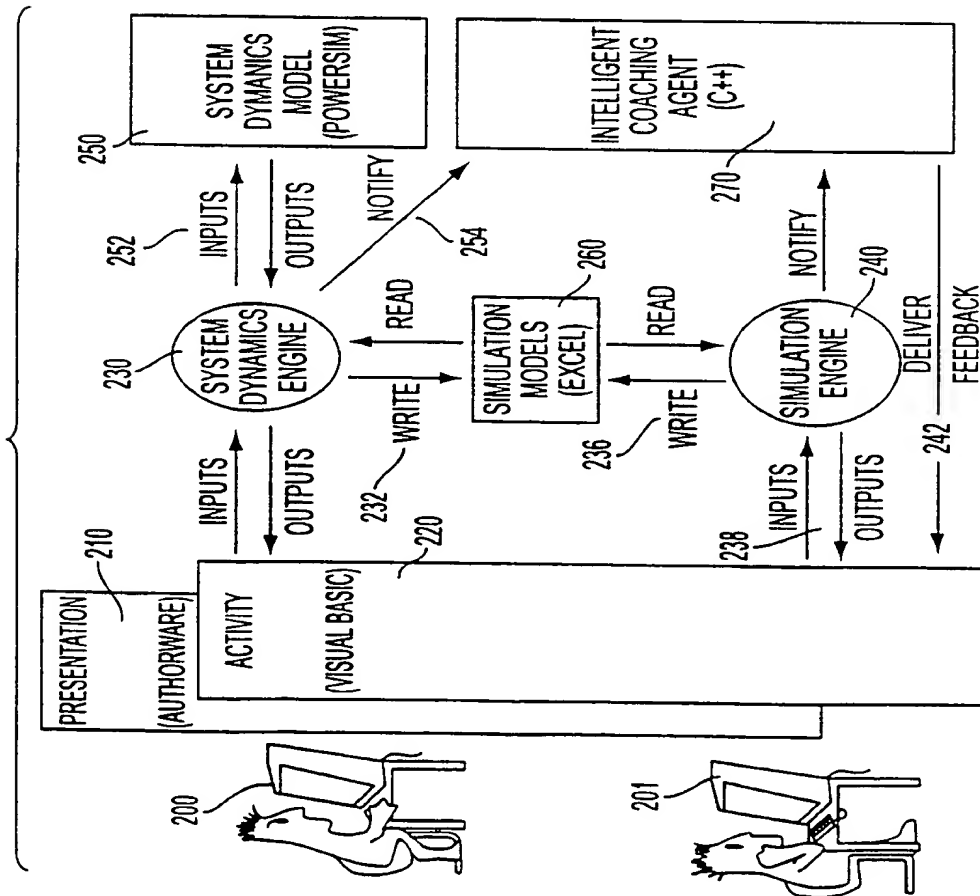


FIG. 2

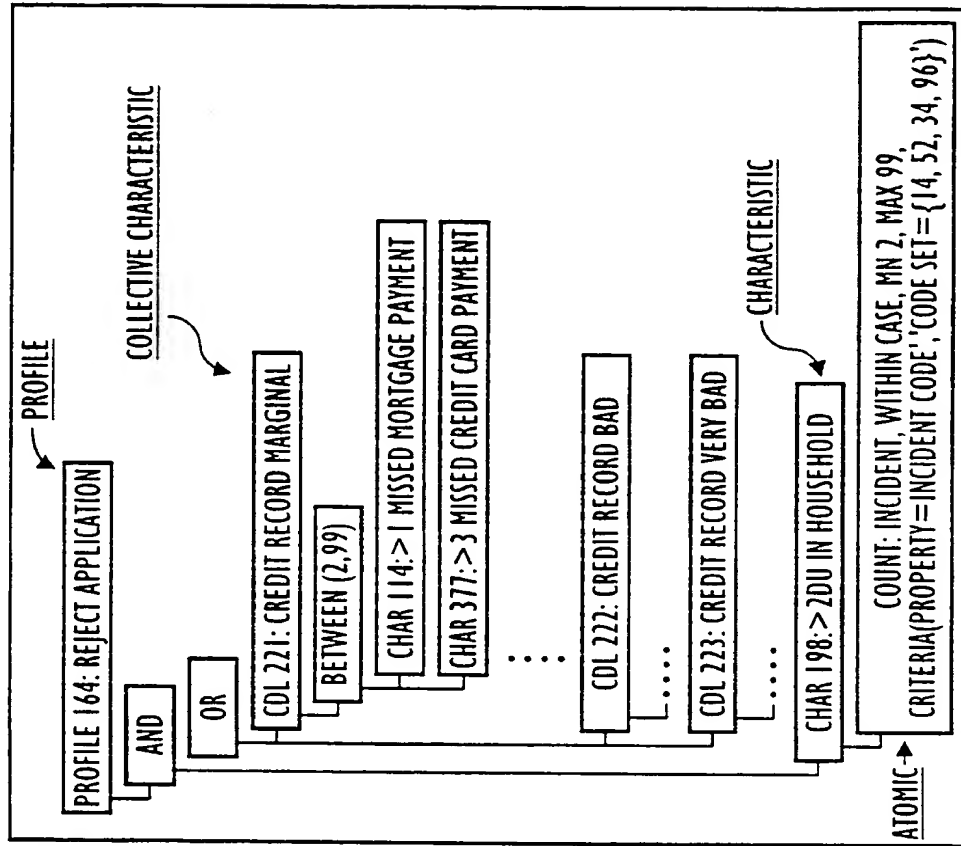


FIG. 5

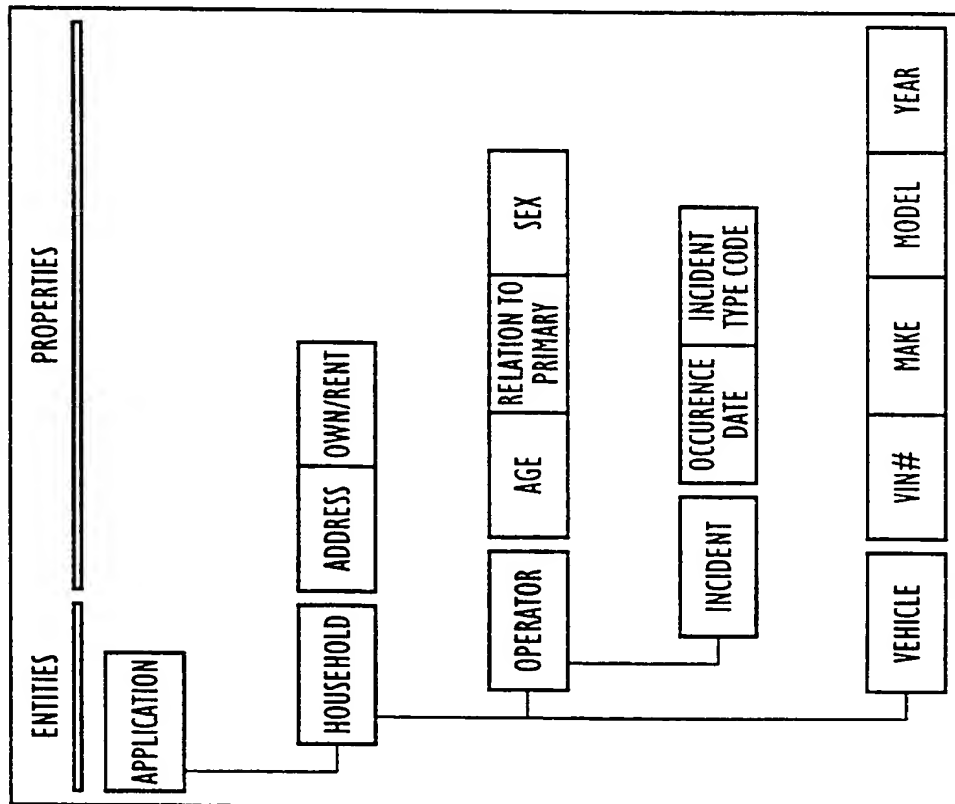


FIG. 4

RECORD TRANSACTIONS

PREPARE FOR MEETING

JOURNALIZE

EXIT

THEME

GLOSSARY

HOWING

LESSON

TEAM

ACCOUNTING CONCEPTS

INTERNAL CREDIT

E BIKES

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH

AMOUNT: \$210,000.00

TOTAL: \$210,000.00

ASSETS

LIABILITIES & EQUITY

REVENUES

EXPENSES

510 COST OF GOODS SOLD

513 DIRECT MATERIAL VARIANCE

515 CASH DISCOUNTS EARNED

571 DEBITED INTEREST EXPENSE

580 OTHER FINANCIAL CHARGES

570 INTEREST EXPENSE

580 US FEDERAL INCOME TAXES

8100 SALARIES AND WAGES EXPENSE

8200 PAYROLL ALLOWANCES

8300 EMPLOYEE BENEFITS

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL

DATE

ENTRY

ACCOUNTS

JOURNAL

DEBIT

CREDIT

FIG. 7

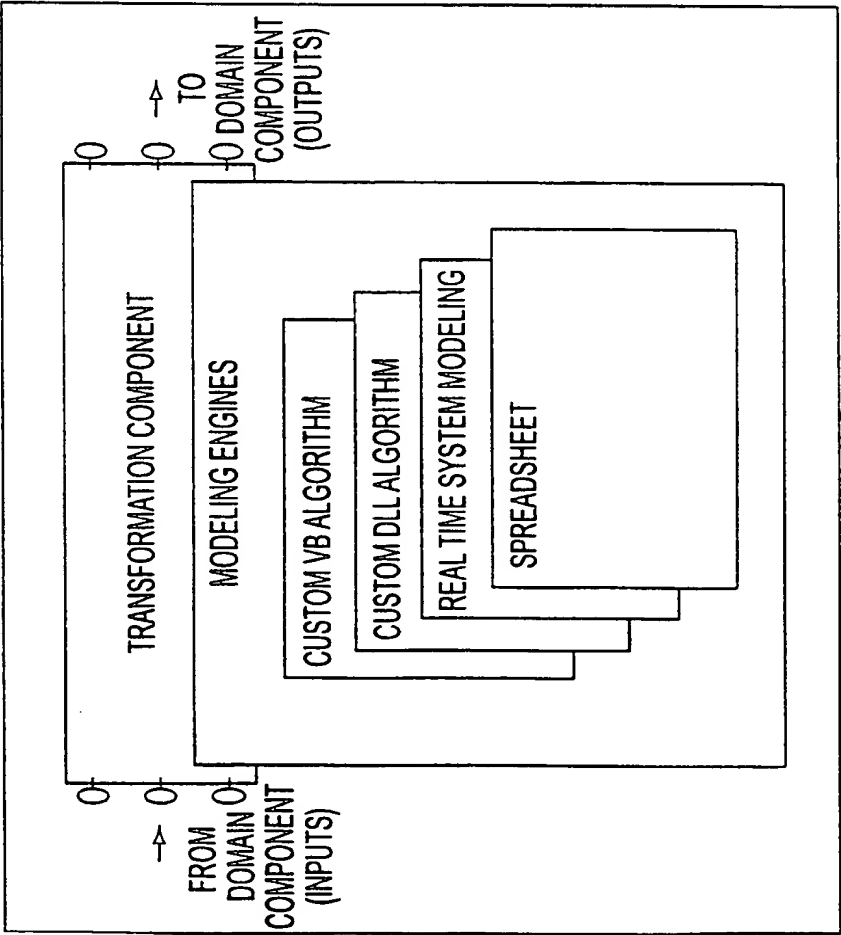



FIG. 6



TEAM FEEDBACK


0.080B

YOU HAVENT DONE ANY WORK FOR ME TO REVIEW. TRY TO JOURNALIZE THE FIRST THREE SOURCE DOCUMENTS AND THEN COME TO ME FOR A REVIEW OF YOUR WORK

CLOSE

FIG. 9

1200



1210

RECORD TRANSACTIONS

JOURNALIZE → PREPARE FOR MEETING

E BIKES

DATE: 01/02

DESCRIPTION: STARTUP INVESTMENT IN E-BIKES FROM E-CORPORATE RECEIVED IN CASH

AMOUNT: \$210,000.00

TOTAL: \$210,000.00

ASSETS	LIABILITIES & EQUITY	REVENUES	EXPENSES
510 COST OF GOODS SOLD			
513 DIRECT MATERIAL VARIANCE			
515 CASH DISCOUNTS EARNED			
571 IMputed INTEREST EXPENSE			
580 OTHER FINANCIAL CHARGES			
570 INTEREST EXPENSE			
980 US FEDERAL INCOME TAXES			
8100 SALARIES AND WAGES EXPENSE			
8200 PAYROLL ALLOWANCES			
8300 EMPLOYEE BENEFITS			

DATE

1/01

ENT#

1

ACCOUNTS

JOURNAL-Y1

OR

OR

ASSIGNMENT

TEAM

ACCOUNTING CONCEPTS

FIG. 8

FIG. 10

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

E BIKES

DATE: 01/02

DESCRIPTION: START-UP INVESTMENT IN E-BIKES FROM E-CORPORATE

AMOUNT: \$210,000.00

RECEIVED IN CASH

TOTAL: \$210,000.00

INTERNAL DOCUMENT

ASSETS

510 COST OF GOODS SOLD

513 DIRECT MATERIAL VARIANCE

515 CASH DISCOUNTS EARNED

571 IMPUTED INTEREST EXPENSE

580 OTHER FINANCIAL CHARGES

970 INTEREST EXPENSE

980 US FEDERAL INCOME TAXES

8100 SALARIES AND WAGES EXPENSE

8200 PAYROLL ALLOWANCES

8300 EMPLOYEE BENEFITS

LIABILITIES & EQUITY

REVENUES

EXPENSES

BACK

1 OF 22

NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	1	471 PAID IN CAPITAL		\$210,000.00	
		10 CASH			\$210,000.00

FIG. 10

REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

Blue-Chip Securities

DATE: 01/02

DESCRIPTION: \$150,000.00 GOVERNMENT BONDS

INVOICE # 6578-31

NOTE FROM MANAGEMENT: WE WON'T USE THE ENTIRE \$210,000.00 WE GOT FROM CORPORATE THIS MONTH, SO WE PURCHASED THESE BONDS SO WE CAN EARN SOME INTEREST.

TOTAL: \$150,000.00

SETTLEMENT INVOICE

ASSETS

379 PAYROLL TAXES ACCRUED

380 EMPLOYEE BENEFIT COST ACCRUED

381 OTHER TAXES ACCRUED

391 ACCRUED EXPENSES

401 DEFERRED INCOME

419 RESERVE FOR SUNDRY LOSSES

421 RESERVE FOR REPLACEMENT

462 FOREIGN CURRENCY TRANSLATION ADJ

471 PAID-IN CAPITAL

481 RETAINED EARNINGS 1/1

LIABILITIES & EQUITY

REVENUES

EXPENSES

BACK

2 OF 22

NEXT

DATE	ENT#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	2	30 ACCOUNTS RECEIVABLE		\$150,000.00	
		10 CASH			\$150,000.00

FIG. 11

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REVIEW EACH INVOICE, AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL.

BELL PHONE COMPANY

PAID IN CASH

ACCOUNT NUMBER: 001362
INVOICE NUMBER: 5438169
INVOICE DATE: 01/24
AMOUNT DUE: \$700.00

PLEASE DETACH AND RETURN THIS PORTION WITH YOUR PAYMENT

SUMMARY OF CHARGES

PHONE BILL: \$660.37
TAX: \$39.63
TOTAL AMOUNT DUE: \$700.00

BACK

3 OF 22

NEXT

ASSETS		LIABILITIES & EQUITY	REVENUES	EXPENSES
379	PAYROLL TAXES ACCRUED			
380	EMPLOYEE BENEFIT COST ACCRUED			
381	OTHER TAXES ACCRUED			
391	ACCRUED EXPENSES			
401	DEFERRED INCOME			
419	RESERVE FOR SUNDRY LOSSES			
421	RESERVE FOR REPLACEMENT			
462	FOREIGN CURRENCY TRANSLATION ADJ			
471	PAID-IN CAPITAL			
481	RETAINED EARNINGS 1/1			

TEAM FEEDBACK

IN LOOKING AT YOUR FIRST THREE JOURNAL ENTRIES:

- SOURCE DOCUMENT 1 IS JOURNALIZED INCORRECTLY. CONSIDER WHAT ACCOUNTS ARE AFFECTED WHEN CASH IS RECEIVED BY THE BUSINESS.
- YOU HAVE INCORRECTLY JOURNALIZED SOURCE DOCUMENT 2. TAKE ANOTHER LOOK AT THE TRANSACTION DETAILS.
- YOU HAVE CORRECTLY RECOGNIZED SOURCE DOCUMENT 3 AS AN EXPENSE. HOWEVER, YOU NEED TO SELECT A DIFFERENT EXPENSE ACCOUNT FOR YOUR ENTRY.

CLOSE

0.0000

DATE	ENT.#	ACCOUNTS	JOURNAL-Y1	DR	CR
1/31	3	8506 UTILITIES EXPENSE		\$700.00	
		10 CASH			\$700.00

FIG. 13

FIG. 12

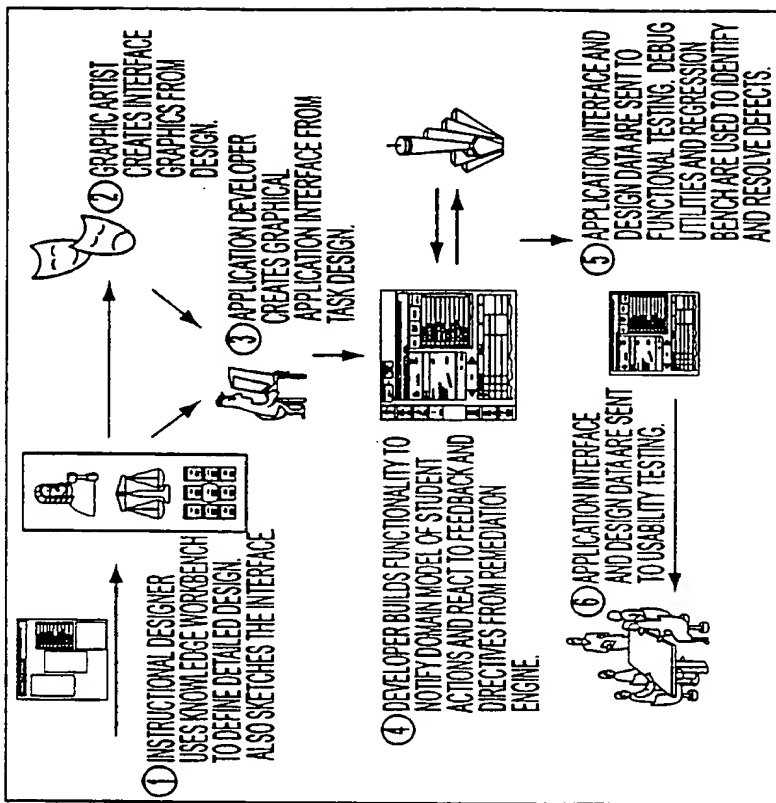


FIG. 15

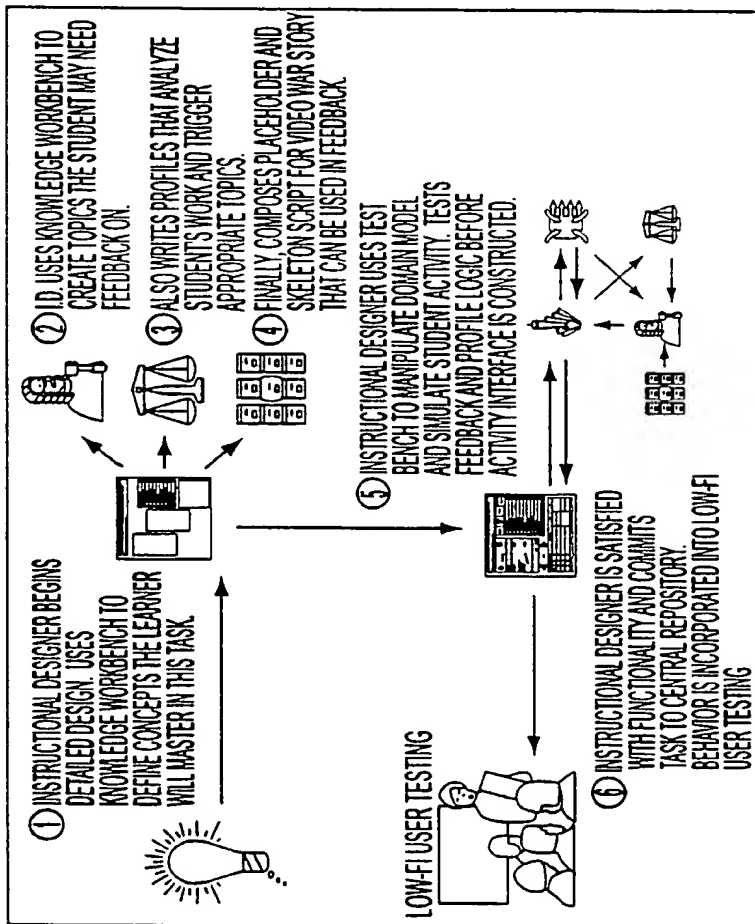


FIG. 14

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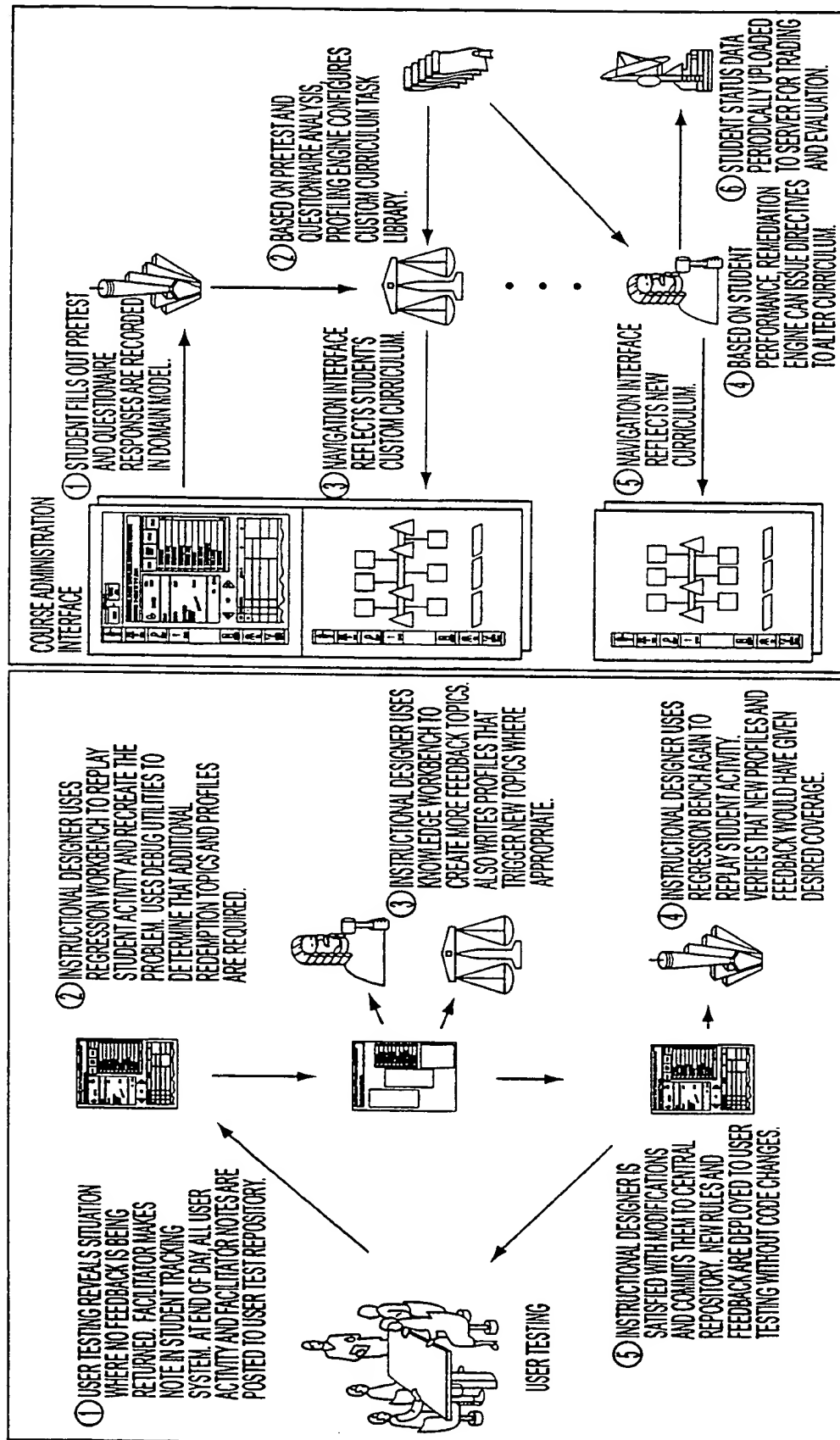


FIG. 17

FIG. 16

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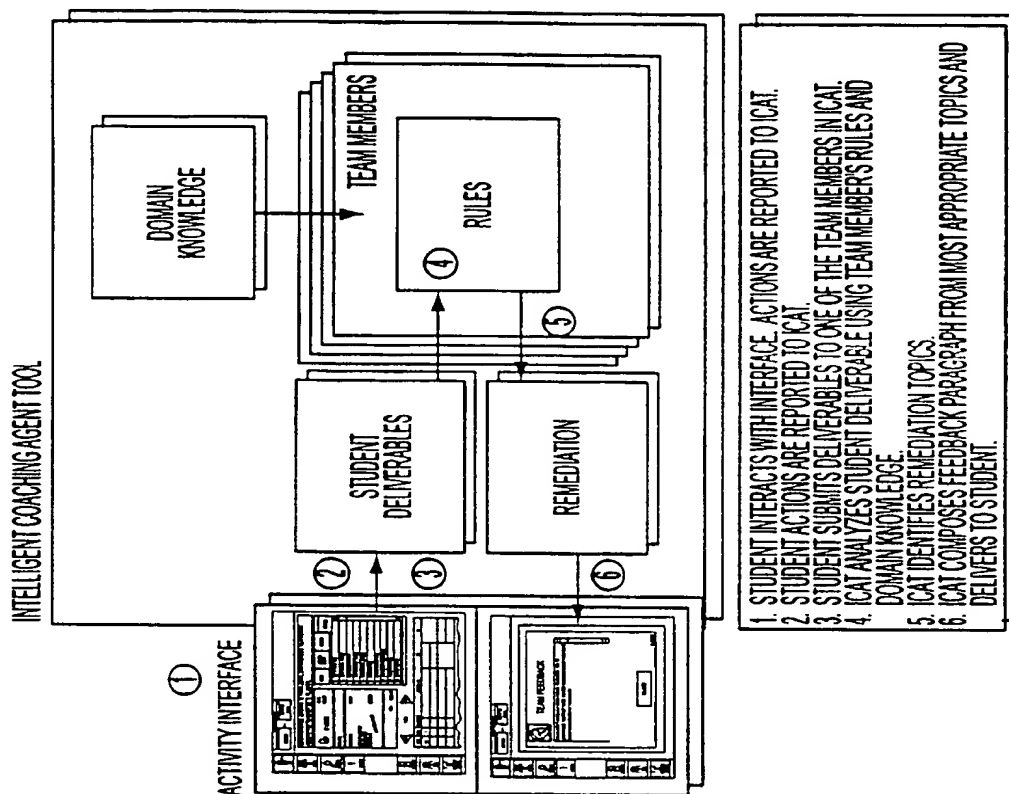


FIG. 19

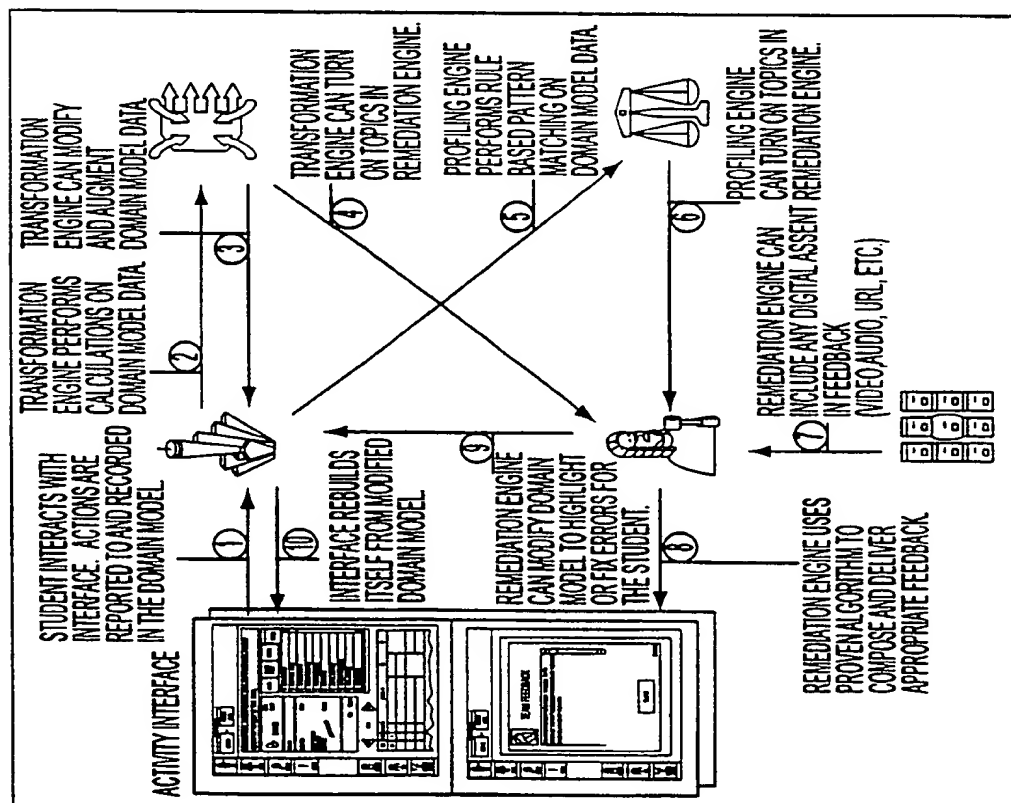


FIG. 18

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[illegible]

REVIEW EACH INVOICE AND CREATE THE PROPER JOURNAL ENTRY BY DRAGGING THE APPROPRIATE ACCOUNTS FROM THE ACCOUNT LIST TO THE JOURNAL			
COUNTRY-WIDE INSURANCE		BILLING DATE 1/13	07/93
		ACCT #	793-237
		INV #	
ITEM	DESCRIPTION OF SERVICES	DATES OF SERVICES	AMOUNT DUE
1	BUSINESS INSURANCE	JANUARY	\$100.00
		FEBRUARY	\$100.00
		MARCH	\$100.00
PAID IN CASH			
			\$300.00
PLEASE PRINT THIS AMOUNT			
DATE DUE			
12 OF 22		NEXT	
BACK		NEXT	

DATE	ENT #	ACCOUNTS	JOURNAL - Y1	DR	CR
1/31	12	120.1 PREPAID INSURANCE		\$200.00	
		6480.1 INSURANCE EXPENSE		\$100.00	
		10 CASH			\$300.00

FIG. 20

#1 GET CONTROL ID

8480 INSURANCE EXPENSE=IDA1202

CREDIT FIELD=IDA3002

#2 MAKE MAPPING

IDA1202 MAPPED TO TARGET IDA3002

FIG. 21

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FIG. 22

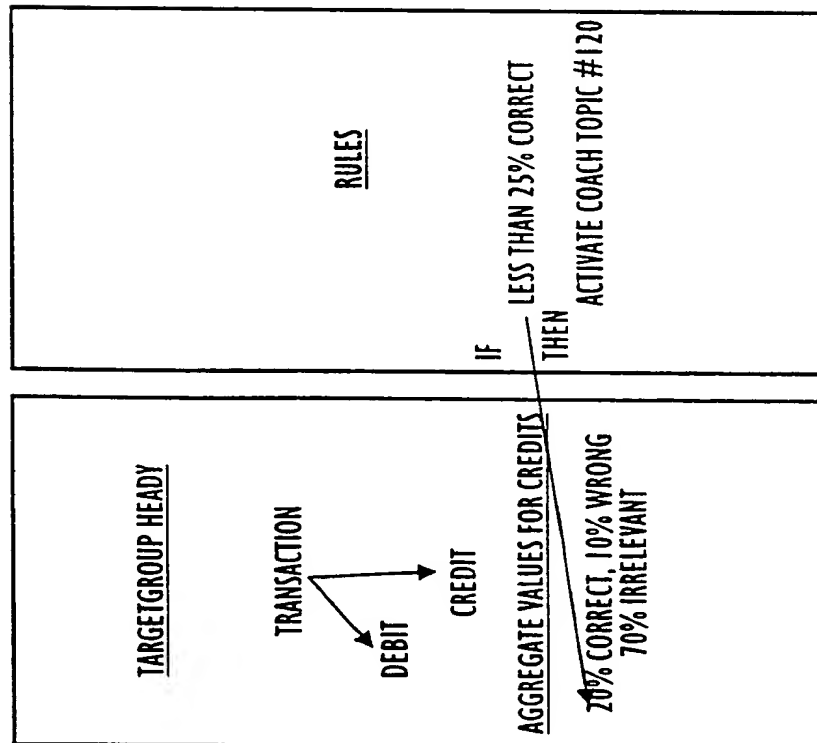


FIG. 22

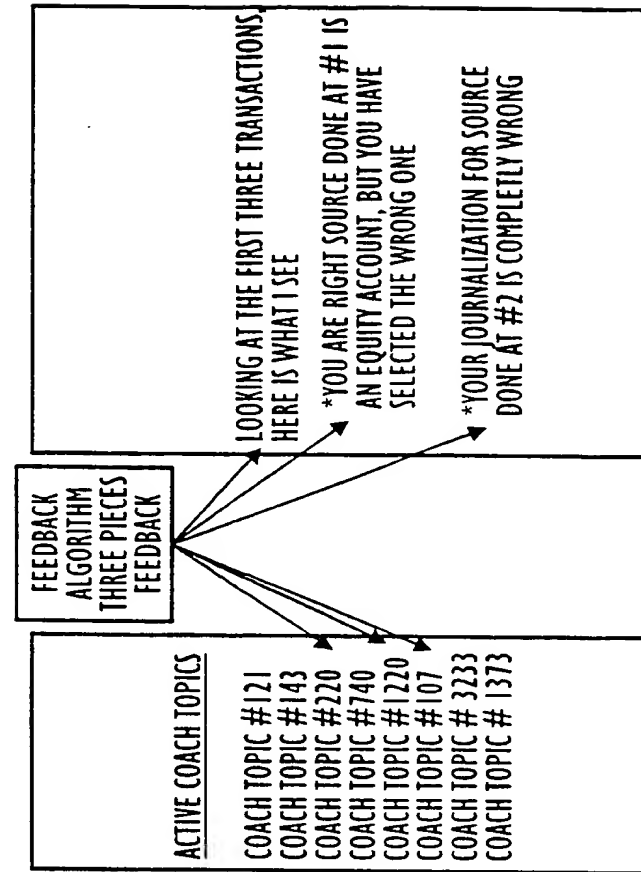
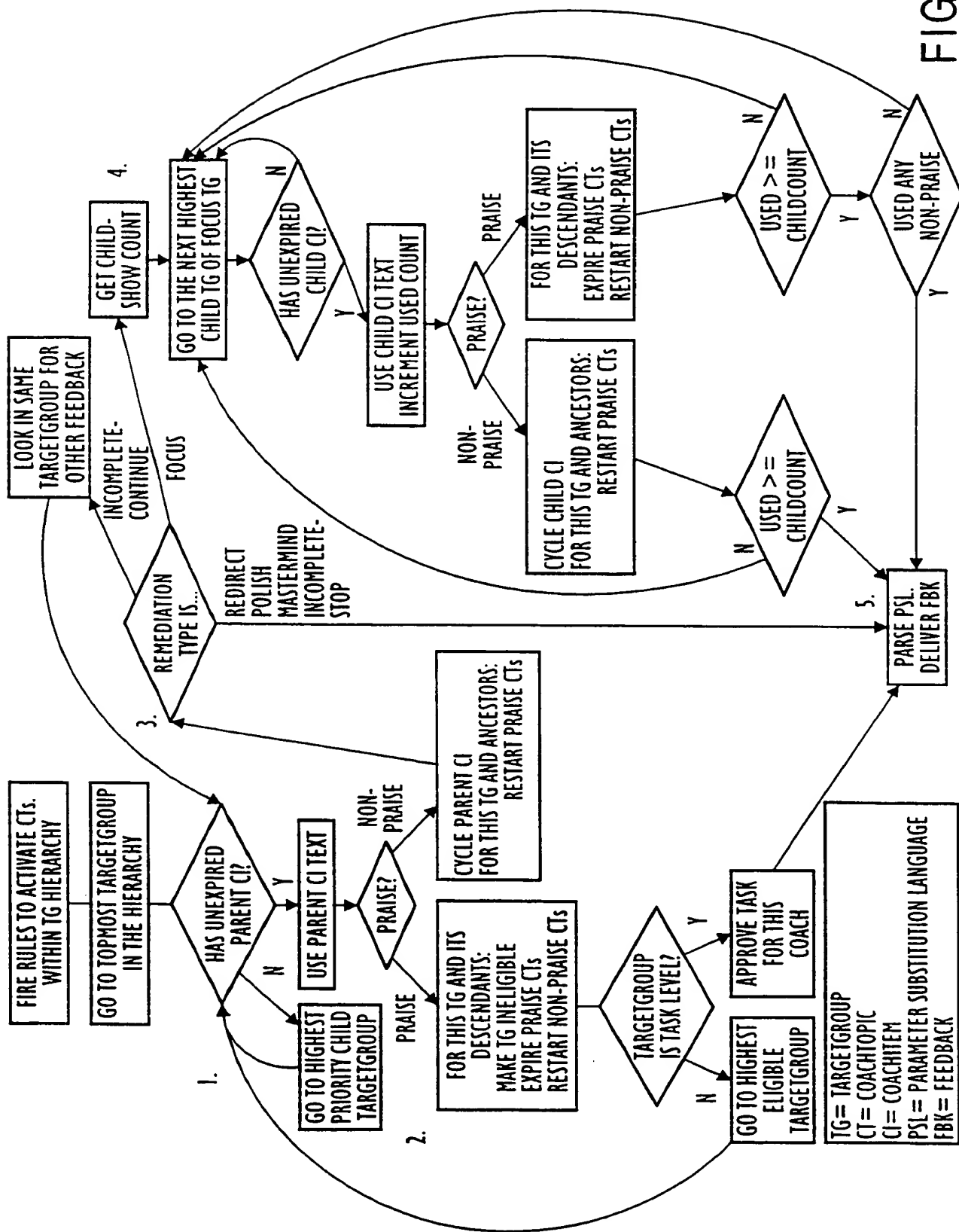


FIG. 23



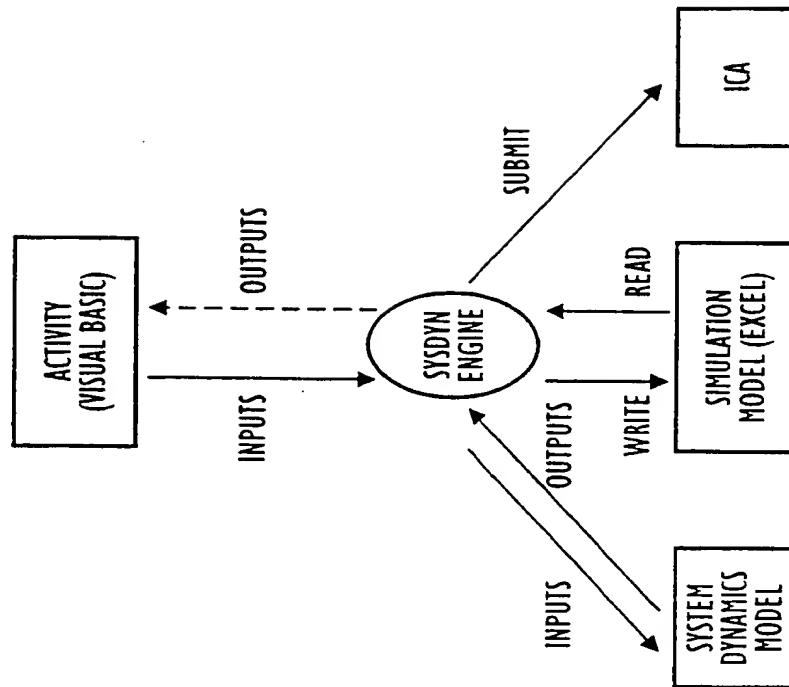


FIG. 27

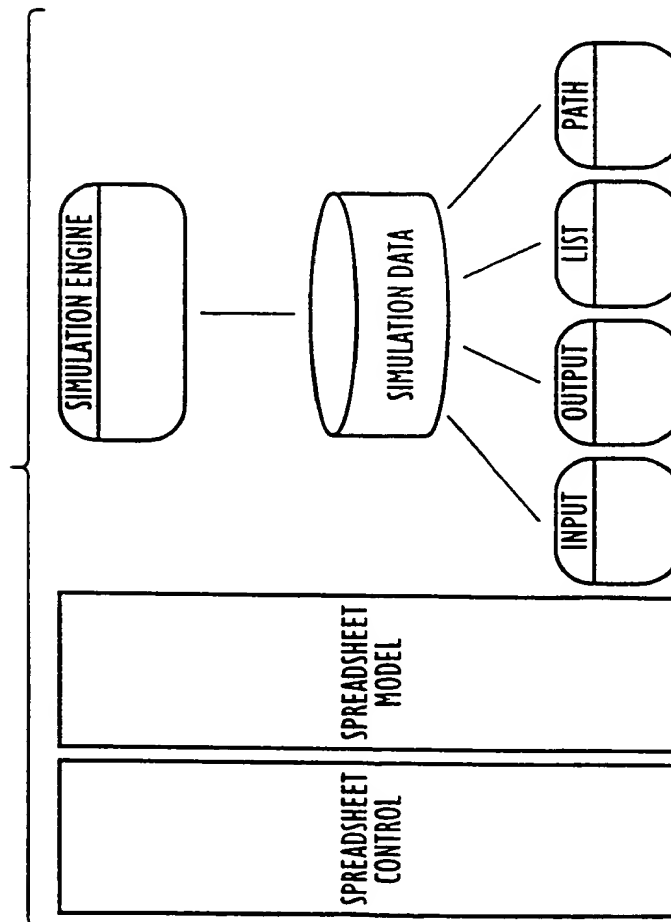


FIG. 25

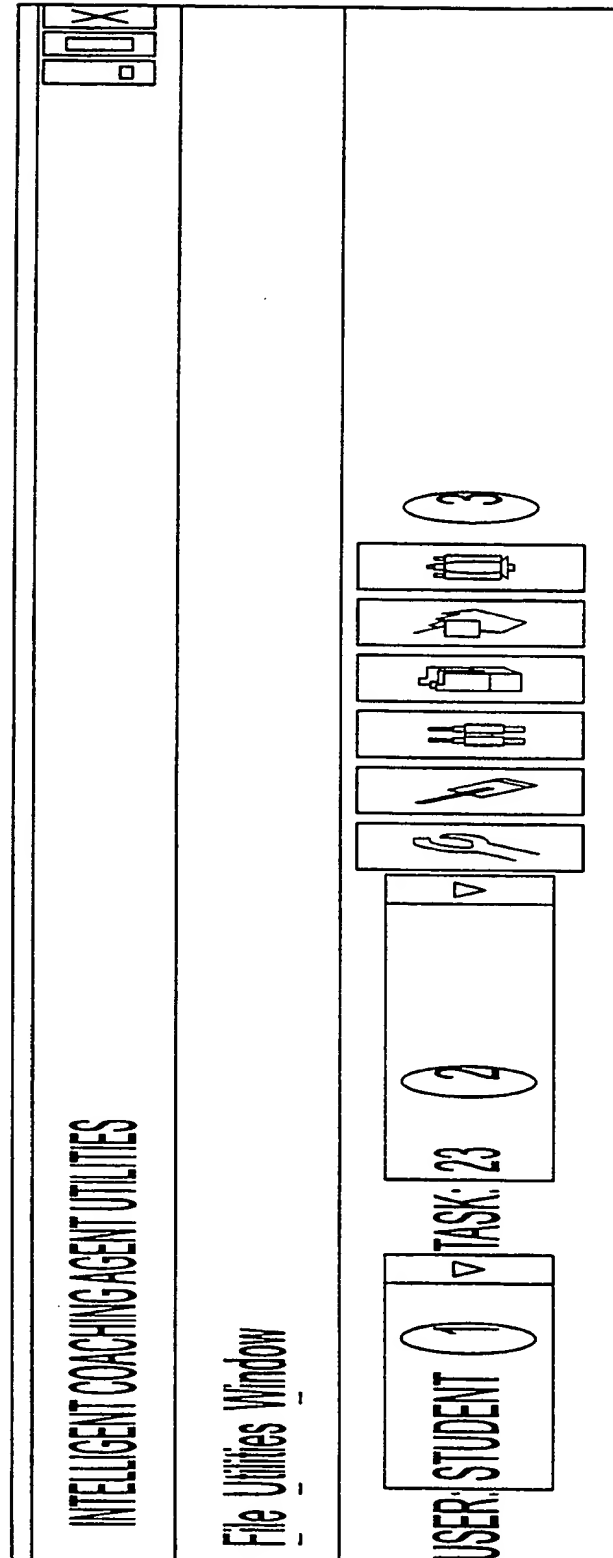


FIG. 30